
TITLE 52 INDIANA BOARD OF TAX REVIEW

Notice of Intent to Adopt a Rule

LSA Document #11-669

Under [IC 4-22-2-23](#), the Indiana Board of Tax Review intends to adopt a rule concerning the following:

OVERVIEW: Amends [52 IAC 1](#) concerning tax representatives. Amends [52 IAC 2](#) regarding the procedural rules for practice before the board. Adds [52 IAC 2-11-1.5](#) to promulgate rules for the board's voluntary resolution program authorized by [IC 6-1.5-3-4](#), effective July 1, 2010. Amends [52 IAC 3](#) regarding the board's small claims procedures. Repeals [52 IAC 2-12-1](#). Questions or comments may be submitted to the Small Business Regulatory Coordinator for this rule. Statutory authority: [IC 6-1.5-6](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

Carol S. Comer, Senior Administrative Law Judge
Indiana Board of Tax Review
Indiana Government Center North
100 North Senate Avenue, Room N1026
Indianapolis, IN 46204
(317) 232-3776
ccomer@ibtr.in.gov

For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 5-28-17-5](#) is:

Eric P. Shields
Indiana Economic Development Corporation
One North Capitol, Suite 700
Indianapolis, IN 46204
(317) 234-3997
smallbizombudsman@iedc.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 5-28-17-5](#), specifically [IC 5-28-17-5\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

Posted: 10/26/2011 by Legislative Services Agency

An [html](#) version of this document.